

[Query](#) [Reports](#) [Utilities](#) [Help](#) [Log Out](#)

APPEAL,CLOSED,RELTD

**U.S. District Court  
U.S. District of Minnesota (DMN)  
CIVIL DOCKET FOR CASE #: 0:13-mc-00087-SRN-TNL**

**RECEIVED**

APR 04 2018

CLERK, U.S. DISTRICT COURT  
MINNEAPOLIS, MINNESOTA

United States of America v. John K. Thornton  
Assigned to: Judge Susan Richard Nelson  
Referred to: Magistrate Judge Tony N. Leung  
rel Case: 0:13-mc-00086-SRN-TNL  
Case in other court: USCA 8th Circuit, 15-01774  
Cause: Civil Miscellaneous Case

Date Filed: 10/25/2013  
Date Terminated: 08/01/2014  
Nature of Suit: 999 Miscellaneous civil  
case  
Jurisdiction: U.S. Government Plaintiff

**Petitioner**

**United States of America**

represented by **Bahram Samie**  
United States Attorney's Office  
300 S 4th St Ste 600  
Minneapolis, MN 55415  
612-664-5600  
Fax: 612-664-5788  
Email: bahram.samie@usdoj.gov  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

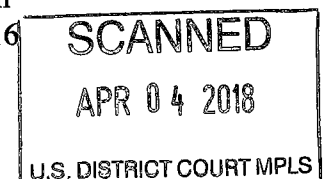
**D Gerald Wilhelm**  
United States Attorney's Office  
300 S 4th St Ste 600  
Minneapolis, MN 55415  
612-664-5643  
Email: gerald.wilhelm@usdoj.gov  
**TERMINATED: 02/08/2017**  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

V.

**Respondent**

**John K. Thornton**



represented by **John K. Thornton**  
4128 Utica Avenue South  
St. Louis Park, MN 55416  
602-635-1974  
PRO SE







**Attachment A - page 1 of 12**

Date Filed	#	Docket Text
10/25/2013	<u>1</u>	PETITION to Enforce Internal Revenue Service Summons against John K. Thornton. Case assigned to Judge Patrick J. Schiltz per Miscellaneous List and referred to Magistrate Judge Jeffrey J. Keyes. Filed by United States of America. (Attachments: # <u>1</u> Civil Cover Sheet) (TSS) (Entered: 10/27/2013)
10/25/2013	<u>2</u>	Declaration of Jeffrey Wagner in Support of <u>1</u> PETITION. (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E)(TSS) (Entered: 10/27/2013)
10/30/2013	<u>3</u>	ORDER REASSIGNING CASE. Case reassigned to Judge Susan Richard Nelson and Magistrate Judge Tony N. Leung for all further proceedings. Judge Patrick J. Schiltz, Magistrate Judge Jeffrey J. Keyes no longer assigned to case. <b>NOTE:</b> the new case number is <b>13mc87 SRN/TNL</b> . Please use this case number for all subsequent pleadings. Signed by Judge Susan Richard Nelson and Judge Patrick J. Schiltz on 10/30/13. (JME) (Entered: 10/30/2013)
11/06/2013	<u>4</u>	ORDER TO SHOW CAUSE Show Cause Hearing set for 12/11/2013 03:00 AM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung.SEE ORDER FOR FURTHER DETAILS. Signed by Magistrate Judge Tony N. Leung on 11/6/13. (jam) cc: Thornton on 11/6/2013 (jam). (Entered: 11/06/2013)
11/14/2013	<u>5</u>	MOTION to strike/dismiss by John K. Thornton. (jam)DOCUMENT QC'D ON 11/15/13 LGL Modified on 11/15/2013 (LGL). (Entered: 11/14/2013)
12/02/2013	<u>6</u>	MOTION to vacate or continue Dec. 11 2013 hearing by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 12/6/13 LGL Modified on 12/6/2013 (LGL). (Entered: 12/02/2013)
12/05/2013	<u>7</u>	RESPONSE re <u>5</u> MOTION to Dismiss/General filed by United States of America. (Wilhelm, D) (Entered: 12/05/2013)
12/05/2013	<u>9</u>	Return of Service Executed for Summons & Petition & Order served on John Thornton on 11/21/13. (jam) (Entered: 12/06/2013)
12/06/2013	<u>8</u>	ORDER TO SHOW CAUSE: Accordingly, for the reasons set forth in this Order, and based on all the files, records and proceedings herein, Respondent Thorntons Motion to Vacate or Continue (ECF No. 6) is DENIED. Signed by Magistrate Judge Tony N. Leung on 12/5/13. cc: Thornton(jam) (Entered: 12/06/2013)
12/09/2013	<u>10</u>	Return of Service Executed for Summons, Petition, and Order to Show Cause served on John Thornton on November 21, 2013, filed by United States of America. (Wilhelm, D)DOCUMENT QC'D ON 12/10/13 LGL Modified on 12/10/2013 (LGL). (Entered: 12/09/2013)
12/09/2013	<u>11</u>	ORDER REFERRING <u>5</u> MOTION to Dismiss/General filed by John K. Thornton to Magistrate Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 12/9/13. (LPH) (cc: John K. Thornton) Modified on 12/10/2013 (jz). (Entered: 12/09/2013)

Attachment A - page 2 of 12

12/11/2013	<u>12</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 12/11/2013 re: The Court heard oral argument on its Order to Show Cause (ECF No. 4). R&R to be issued. (KNK) Modified on 12/12/2013 (akl). (Entered: 12/11/2013)
12/12/2013	<u>13</u>	ORDER: re: <u>5</u> MOTION to Dismiss/General. Motion Hearing set for 1/27/2014 09:30 AM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 12/12/13. See Order for further details. (KNK). cc: John Thornton. (KNK). (Entered: 12/12/2013)
01/07/2014	<u>14</u>	MOTION to Dismiss and sanction Wilhelm by John K. Thornton. (KNK) DOCUMENT QC'D ON 1/14/14 LGL Modified on 1/14/2014 (LGL). (Entered: 01/07/2014)
01/07/2014	<u>16</u>	MOTION to participate telephonically 27 Jan. 2013 by John K. Thornton. (KNK)DOCUMENT QC'D ON 1/14/14 LGL Modified on 1/14/2014 (LGL). (Entered: 01/08/2014)
01/08/2014	<u>15</u>	ORDER REFERRING <u>14</u> MOTION to Dismiss/General filed by John K. Thornton to Magistrate Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 1/8/14. (LPH) (cc: John K. Thornton) (Entered: 01/08/2014)
01/09/2014	<u>17</u>	RESPONSE in Opposition re <u>14</u> MOTION to Dismiss/General filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate, # <u>2</u> Certificate of Service)(Wilhelm, D) (Entered: 01/09/2014)
01/13/2014	<u>18</u>	ORDER denying <u>16</u> Motion. Signed by Magistrate Judge Tony N. Leung on 1/13/14. (kt)CC: Thornton. (kt) (Entered: 01/13/2014)
01/16/2014	<u>19</u>	RESPONSE to Wilhelm's reply to motion to dismiss re <u>17</u> Response in Opposition to Motion filed by John K. Thornton. (KNK)DOCUMENT QC'D ON 1/22/14 LGL Modified on 1/22/2014 (LGL). (Entered: 01/16/2014)
01/27/2014	<u>20</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 1/27/2014: re <u>14</u> MOTION to Dismiss/General filed by John K. Thornton, <u>5</u> MOTION to Dismiss/General filed by John K. Thornton. Motions taken under advisement as of: January 27, 2014; R&R to be issued. (Court Reporter Ron Moen) (KNK) (Entered: 01/27/2014)
04/09/2014	<u>21</u> 	REPORT AND RECOMMENDATION : IT IS HEREBY RECOMMENDED that Respondent's Motions to Dismiss (ECF No. <u>5</u> , <u>14</u> ) be DENIED and Petitioner's Internal Revenue Service Summonses (ECF No. <u>1</u> ) be ENFORCED. Objections to R&R due by 5/10/2014. Signed by Magistrate Judge Tony N. Leung on 4/9/2014. cc: John K. Thornton.(LAS) (Entered: 04/10/2014)
05/09/2014	<u>22</u>	OBJECTION to <u>21</u>  Report and Recommendations filed by John K. Thornton. (KNK)DOCUMENT QC'D ON 5/12/14 LGL Modified on 5/12/2014 (LGL). (Entered: 05/09/2014)

08/01/2014	<u>23</u> 	ORDER denying (5) Motion to Dismiss/General; Adopting (17) Report and Recommendation; granting (1) Petition to Enforce Summons in case 0:13-mc-00086-SRN-TNL; denying (5) Motion to Dismiss/General; denying (14) Motion to Dismiss/General; Adopting (21) Report and Recommendation; granting (1) Petition to Enforce Summons in case 0:13-mc-00087-SRN-TNL. (Written Opinion). Signed by Judge Susan Richard Nelson on 08/01/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) Modified text on 8/1/2014 (KMM). Cc: John K. Thornton. (Entered: 08/01/2014)
08/01/2014	<u>24</u>	JUDGMENT (Attachments: # <u>1</u> Civil Notice - appeal)(KMM) Modified on 8/1/2014 (KMM). Cc: John K. Thornton. (Entered: 08/01/2014)
08/08/2014	<u>25</u>	MOTION to Reconsider, MOTION to Vacate Order by John K. Thornton. (kt)DOCUMENT QC'D ON 8/13/14 LGL Modified on 8/13/2014 (LGL). (Entered: 08/11/2014)
08/15/2014	<u>26</u>	ANSWER AND REQUEST FOR ADVERSARIAL HEARING by John K. Thornton. (Attachments: # <u>1</u> Cover Letter, # <u>2</u> Certificate of Service)(AKL) DOCUMENT QC'D ON 8/18/14 LGL Modified on 8/18/2014 (LGL). (Entered: 08/15/2014)
08/20/2014	<u>27</u>	REQUEST for hearing on motion to reconsider by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 8/21/14 LGL Modified on 8/21/2014 (LGL). (Entered: 08/20/2014)
08/28/2014	<u>28</u> 	ORDER denying (22) Motion to Reconsider; denying (22) Motion to Vacate Order; denying (23) Motion in case 0:13-mc-00086-SRN-TNL; denying (26) Motion; denying (25) Motion to Reconsider; denying (25) Motion to Vacate Order in case 0:13-mc-00087-SRN-TNL (Written Opinion). Signed by Judge Susan Richard Nelson on 08/28/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) cc: John K. Thornton on 08/28/2014 MMP. Modified text on 8/28/2014 (MMP). (Entered: 08/28/2014)
09/05/2014	<u>29</u>	MOTION to Strike Order <u>28</u>  ; MOTION for adversarial hearing re <u>28</u>  Order on Motion to Reconsider, Order on Motion to Vacate Order, Order on Motion for Miscellaneous Relief, by John K. Thornton. (lmb)DOCUMENT QC'D ON 9/5/14 LGL Modified on 9/5/2014 (LGL). (Entered: 09/05/2014)
09/23/2014	<u>30</u>	MOTION FOR AN ORDER TO SHOW CAUSE by United States of America. (Wilhelm, D) (Entered: 09/23/2014)
09/23/2014	<u>31</u>	MEMORANDUM in Support re <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Wilhelm, D) (Entered: 09/23/2014)
09/23/2014	<u>32</u>	Declaration of Jeffrey Wagner in Support of <u>31</u> Memorandum in Support of Motion, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America. (Wilhelm, D) (Entered: 09/23/2014)

09/23/2014	<u>33</u>	CERTIFICATE OF SERVICE by United States of America re <u>32</u> Declaration in Support, <u>31</u> Memorandum in Support of Motion, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE (Wilhelm, D) (Entered: 09/23/2014)
09/23/2014	<u>34</u>	ORDER denying (26) Motion To Strike OrderTo Strike Order in case 0:13-mc-00086-SRN-TNL; denying (29) Motion To Strike OrderTo Strike Order in case 0:13-mc-00087-SRN-TNL (Written Opinion). Signed by Judge Susan Richard Nelson on 09/23/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) (cc: John K. Thornton) (Entered: 09/23/2014)
09/25/2014	<u>35</u>	ORDER REFERRING (27 in 0:13-mc-00086-SRN-TNL) MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America, (30 in 0:13-mc-00087-SRN-TNL) MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America to Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 09/25/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) (cc: John K. Thornton) (Entered: 09/25/2014)
09/30/2014	<u>36</u>	ORDER TO SHOW CAUSE: Show Cause Hearing set for 11/4/2014 02:00 PM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 9/30/14. (cc: Thornton)(AKL) (Entered: 09/30/2014)
10/06/2014	<u>37</u>	The Clerk's office is hereby ordered to mail a copy of this Court's September 30, 2014 Order to Show Cause to Respondent at the address listed as Respondent's address in the Declaration of Jeffrey Wagner (ECF No. 2, at 1-2), specifically 4128 Utica Avenue South, St. Louis Park, Minnesota 55416. Signed by Magistrate Judge Tony N. Leung on 10/06/2014. (CMP) (Cc: Thornton) (TSS). (Entered: 10/06/2014)
10/07/2014	<u>38</u>	CERTIFICATE OF SERVICE by United States of America re <u>32</u> Declaration in Support, <u>31</u> Memorandum in Support of Motion, <u>33</u> Certificate of Service, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE (Wilhelm, D) (Entered: 10/07/2014)
10/07/2014	<u>40</u>	MOTION to Vacate Order <u>36</u> Order to Show Cause by John K. Thornton. (lmb)DOCUMENT QC'D ON 10/8/14 LGL Modified on 10/8/2014 (LGL). (Entered: 10/08/2014)
10/07/2014	<u>41</u>	Mail Returned as Undeliverable. Mail sent to John K. Thornton. Unable to forward. (lmb)DOCUMENT QC'D ON 10/8/14 LGL Modified on 10/8/2014 (LGL). (Entered: 10/08/2014)
10/08/2014	<u>39</u>	AFFIDAVIT of Service by United States of America re <u>36</u> Order to Show Cause (Wilhelm, D) (Entered: 10/08/2014)
10/09/2014	<u>42</u>	ORDER 1. Respondents Motion to Vacate (ECF No. 40) is DENIED; 2. All prior consistent Orders remain in full force and effect; and 3. Failure to comply with any provision of this Order or any other consistent Order shall subject the non-complying party, non-complying counsel and/or the party such counsel represents to any and all appropriate remedies, sanctions and the like, including without limitation: assessment of costs, fines and attorneys' fees and

		disbursements; waiver of rights to object; exclusion or limitation of witnesses, testimony, exhibits and other evidence; striking of pleadings; complete or partial dismissal with prejudice; entry of whole or partial default judgment; and/or any other relief that the Court may from time to time deem appropriate. Signed by Magistrate Judge Tony N. Leung on 10/09/2014. (MMP) cc: John K. Thornton on 10/09/2014. Modified text on 10/9/2014 (MMP). (Entered: 10/09/2014)
10/28/2014	<u>43</u>	MOTION to Vacate Judgment Under Rule 60(b) by John K. Thornton. (JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014)
10/28/2014	<u>44</u>	MEMORANDUM in Support re <u>43</u> MOTION to Vacate Judgment Under Rule 60(b) filed by John K. Thornton. (JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014)
10/28/2014	<u>45</u>	EXHIBIT(Declaration) re <u>44</u> Memorandum in Support of Motion, filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s))(JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014)
11/04/2014	<u>46</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Show Cause Hearing held on 11/4/2014. The Court heard oral argument on its Order to Show Cause (ECF No. 36). Respondent requested an opportunity to cross-examine IRS Agent Jeffrey Wagner. For the reasons stated on the record which are hereby incorporated by reference, and because such testimony would not be helpful to the Court in determining the issues at hand, the Court denied the request. Respondent also requested a stay of proceedings pending an appeal of the Courts denial the request. The Court denied the request because Respondent provided no legal basis for the request. Based on all the files, records and proceedings herein, and for the reasons stated on the record which are hereby incorporated by reference, the Court found that Respondent should be held in contempt for violating the August 1, 2014 Order of the Court. Respondent, however, shall have until December 8, 2014, to respond to the IRS summons as set forth in the August 1, 2014 Order (ECF No. 23). If Respondent fails to respond to the IRS summons by December 8, 2014, the Court will issue a report and recommendation to hold Respondent in contempt. The Government is directed to file an affidavit on or about December 9, 2014, informing the Court whether Respondent has complied with the August 1, 2014 Order of the Court. The Court denied Respondents request to rule on the issues raised in his October 28, 2014 filings (ECF No. 43) because such issues were not properly before the Court at this hearing. (Cc: John K. Thornton) (TSS) (Entered: 11/05/2014)
11/06/2014	<u>47</u>	NOTICE OF APPEAL TO 8TH CIRCUIT as to <u>23</u> Order, <u>42</u> Order on Motion to Vacate Order by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 11/6/14 LGL Modified on 11/6/2014 (LGL). Modified on 11/7/2014 (AKL). (Entered: 11/06/2014)
11/06/2014	<u>48</u>	WITHDRAWN PER <u>49</u> NOTICE OF WITHDRAWAL OF MOTION - MOTION to Stay Order pending appeal by John K. Thornton. (LPH) Modified text on 11/12/2014 (MMP).DOCUMENT QC'D ON 11/21/14 LGL Modified on

Attachment A - page 6 of 12

		11/21/2014 (LGL). (Entered: 11/07/2014)
11/12/2014	<u>49</u>	WITHDRAWAL of Motion re <u>48</u> MOTION to Stay filed by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(MMP) DOCUMENT QC'D ON 11/14/14 LGLModified on 11/14/2014 (LGL). (Entered: 11/12/2014)
11/12/2014	<u>50</u>	NOTICE OF WITHDRAWAL OF THE <u>47</u> NOTICE OF APPEAL TO THE 8TH CIRCUIT COURT OF APPEALS (Attachments: # <u>1</u> Certificate of Service)(MMP) DOCUMENT QC'D ON 11/14/14 LGLModified on 11/14/2014 (LGL). (Entered: 11/12/2014)
11/13/2014	<u>51</u>	DOCUMENT FILED IN ERROR-WILL REFILE. NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) Modified text on 11/14/2014 (lmb). (Entered: 11/13/2014)
11/13/2014	<u>52</u>	TRANSCRIPT of Motions Hearing held on November 4, 2014, before Magistrate Judge Tony N. Leung. (20 pages). Court Reporter: Heather Schuetz (E-mail: Heather_Schuetz@mnd.uscourts.gov. Telephone: (651) 848-1223). Redaction Request due 12/4/2014. Redacted Transcript Deadline set for 12/15/2014. Release of Transcript Restriction set for 2/11/2015. For information on redaction procedures, please review <u>Local Rule 5.5</u> . (HAS) (Entered: 11/13/2014)
11/14/2014	<u>53</u>	NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) (Entered: 11/14/2014)
11/20/2014	<u>54</u>	Motion for Court's Interdiction and Notice Concerning November 20th, 2014 by John K. Thornton. (MMP)DOCUMENT QC'D ON 12/1/14 LGL Modified on 12/1/2014 (LGL). (Entered: 11/20/2014)
11/20/2014	<u>55</u>	MOTION to Clarify the Withdrawal of Motions at Docket <u>47</u> and Docket <u>48</u> in this Case by John K. Thornton. (MMP)DOCUMENT QC'D ON 12/1/14 LGL Modified on 12/1/2014 (LGL). (Entered: 11/20/2014)
12/01/2014	<u>56</u>	EXPEDITED MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS. by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014)
12/01/2014	<u>57</u>	MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS. by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014)
12/01/2014	<u>58</u>	MEMORANDUM by John K. Thornton re <u>56</u> EXPEDITED MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS filed by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014)
12/01/2014	<u>59</u>	EXHIBITs A - E re <u>58</u> Memorandum filed by John K. Thornton. (TSS) DOCUMENT QC'D ON 12/3/14 LGLModified on 12/3/2014 (LGL). (Entered: 12/03/2014)

12/01/2014	<u>60</u>	EXHIBITS (F - L) re <u>58</u> Memorandum.. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014)
12/01/2014	<u>61</u>	Motion to Grant Thornton's Motion to Vacate by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014)
12/08/2014	<u>62</u>	LETTER TO MAGISTRATE JUDGE by United States of America . (Wilhelm, D) (Entered: 12/08/2014)
12/08/2014	<u>63</u>	DECLARATION of Jeffrey Wagner re <u>62</u> Letter to Magistrate Judge by United States of America . (Wilhelm, D) (Entered: 12/08/2014)
12/08/2014	<u>64</u>	CERTIFICATE OF SERVICE by United States of America re <u>63</u> Declaration, <u>62</u> Letter to Magistrate Judge (Wilhelm, D) (Entered: 12/08/2014)
12/08/2014	<u>65</u>	RESPONSE re <u>61</u> MOTION filed by United States of America. (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 12/08/2014)
12/11/2014	<u>66</u>	ORDER TO SHOW CAUSE Show Cause Hearing set for 12/29/2014 10:00 AM in Courtroom 3B (STP) before Magistrate Judge Tony N. Leung.. Signed by Magistrate Judge Tony N. Leung on 12/11/14. (kt)CC: Thornton. (kt) (Entered: 12/11/2014)
12/29/2014	<u>67</u>	The Clerk's Office is hereby ordered to mail a copy of this Court's December 29, 2014 Order to Show Cause to Respondent at the address listed as Respondent's address in the Declaration of Jeffrey Wagner (ECF No. 2, at 1), specifically 4128 Utica Ave South, St. Louis Park, Minnesota 55416. Signed by Magistrate Judge Tony N. Leung on 12/29/2014. (CMP) (Entered: 12/29/2014)
12/29/2014	<u>68</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Show Cause Hearing held on 12/29/2014. (kt) (Entered: 12/29/2014)
12/29/2014	<u>69</u>	ORDER TO SHOW CAUSE: Show Cause Hearing set for 1/27/2015 01:30 PM in Courtroom 3B (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 12/29/14. (kt) CC: Thornton. (kt) (Entered: 12/29/2014)
01/26/2015	<u>70</u>	DECLARATION of Jeffrey Wagner by United States of America . (Wilhelm, D) (Entered: 01/26/2015)
01/26/2015	<u>71</u>	MOTION to Clarify Inquisitorial Hearing by Inquisitor Wagner and Inquisitor Wallin by John K. Thornton with attached Certificate of Service. (Attachments: # <u>1</u> Exhibits A-D, # <u>2</u> Exhibit E, # <u>3</u> Exhibits F-H)(KNK)DOCUMENT QC'D ON 1/29/15 LGL Modified on 1/29/2015 (LGL). (Entered: 01/27/2015)
01/27/2015	<u>72</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 1/27/2015 - The Court held a hearing on its December 29, 2014 Order to Show Cause (ECF No. 69). A report and recommendation will be forthcoming. NO ORDER TO BE ISSUED. R&R TO BE ISSUED. (Court Reporter Heather Schuetz) (KNK) (Entered: 01/28/2015)



01/29/2015	<u>73</u>	REPORT AND RECOMMENDATION. Objections to R&R due by 2/12/2015. Signed by Magistrate Judge Tony N. Leung on 01/29/2015. (lmb) cc: John K. Thornton. (Entered: 01/29/2015)
02/04/2015	<u>74</u>	NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) (Entered: 02/04/2015)
02/04/2015	<u>75</u>	TRANSCRIPT of Show Cause Hearing held on January 27, 2015, before Magistrate Judge Tony N. Leung. (27 pages). Court Reporter: Heather Schuetz (E-mail: Heather_Schuetz@mnd.uscourts.gov / Telephone: 651-848-1223). Redaction Request due 2/25/2015. Redacted Transcript Deadline set for 3/9/2015. Release of Transcript Restriction set for 5/5/2015. For information on redaction procedures, please review <u>Local Rule 5.5</u> . (HAS) Modified docket text on 2/5/2015 (TSS). (Entered: 02/04/2015)
02/12/2015	<u>76</u>	MOTION in Opposition to Sanctions and Motion to Vacate Continued by John K. Thornton. (Attachment #1: Certificate of Service). (lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015)
02/12/2015	<u>77</u>	EXHIBITS re <u>76</u> MOTION in Opposition to Sanctions and Motion to Vacate Continued by John K. Thornton filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s) Part 2, # <u>2</u> Exhibit(s) Part 3)(lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015)
02/12/2015	<u>78</u>	MOTION to Accept the Over Length Pleading re <u>76</u> MOTION in Opposition to Sanctions and Motion to Vacate Continued by John K. Thornton. (lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015)
03/16/2015	<u>79</u>	MOTION to Clarify and Motion to Sanction by John K. Thornton. (KNK) DOCUMENT QC'd by KT on 3/18/15. (kt) (Entered: 03/17/2015)
03/16/2015	<u>80</u>	DECLARATION of Jeffrey Wagner in Support of Petition to Enforce Internal Revenue Service Summons by John K. Thornton. (KNK) (Entered: 03/17/2015)
03/26/2015	<u>81</u>	MOTION to Vacate and Dismiss Continued and Motion to Clarify by John K. Thornton. (LPH) DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015)
03/26/2015	<u>82</u>	EXHIBITS in support of <u>81</u> MOTION by John K. Thornton filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s) B, # <u>2</u> Exhibit(s) C, # <u>3</u> Exhibit(s) D, # <u>4</u> Exhibit(s) E, # <u>5</u> Exhibit(s) F, # <u>6</u> Exhibit(s) G, # <u>7</u> Exhibit(s) H, # <u>8</u> Exhibit(s) I)(LPH) (Additional attachment(s) added on 3/27/2015: # <u>9</u> Corrected Exhibit A, # <u>10</u> Corrected Exhibit B, # <u>11</u> Corrected Exhibit C, # <u>12</u> Corrected Exhibit D, # <u>13</u> Corrected Exhibit E, # <u>14</u> Corrected Exhibit F, # <u>15</u> Corrected Exhibit G, # <u>16</u> Corrected Exhibit H, # <u>17</u> Corrected Exhibit I) (kt). DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015)
03/26/2015	<u>83</u>	MOTION to Schedule Hearing by John K. Thornton. (LPH) DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015)
03/26/2015	<u>84</u>	MOTION to Accept the Over Length Pleading re <u>81</u> MOTION to Vacate and Dismiss Continued and Motion to Clarify by John K. Thornton. (LPH)

Attachment A - page 9 of 12

		DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015)
03/27/2015	<u>85</u>	ORDER Adopting <u>73</u> Report and Recommendation, as amended to provide additional time to Respondent. See Order for further details. (Written Opinion). Signed by Judge Susan Richard Nelson on 03/27/15. (SMD) (cc: John K. Thornton) (Entered: 03/27/2015)
03/30/2015	<u>86</u>	DECLARATION of Jeffrey Wagner by United States of America . (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 03/30/2015)
04/07/2015	<u>87</u>	NOTICE OF INTERLOCUTORY APPEAL as to <u>85</u> Order on Report and Recommendation, <u>23</u> Order on Petition (in a Miscellaneous Case),,, Order on Motion to Dismiss/General, Order on Report and Recommendation, by John K. Thornton. (KNK) Qc'd on 4/10/2015 (AKL). (Entered: 04/08/2015)
04/08/2015	<u>88</u>	RECEIPT number 44641082970 in the amount of \$505.00 issued to John Thornton. (KNK) (Entered: 04/08/2015)
04/15/2015	<u>89</u>	TRANSMITTAL OF APPEAL LETTER TO U.S. COURT OF APPEALS, 8TH CIRCUIT, Re: Notice of Interlocutory Appeal <u>87</u> . (lmb) cc: John K. Thornton. (Entered: 04/15/2015)
04/15/2015	<u>90</u>	USCA Case Number 15-1774 for <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (lmb) (Entered: 04/21/2015)
04/15/2015	<u>91</u>	ORDER of USCA as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (received electronically from COA) (lmb) (Entered: 04/21/2015)
04/22/2015	<u>92</u>	MOTION Vacate Judgment ( <i>Continued</i> ), MOTION to Dismiss/General, and Notice to Correct Thornton's Status, by John K. Thornton. (lmb) Document QC'd on 5/8/2015 (JGK). (Entered: 04/22/2015)
04/22/2015	<u>93</u>	EXHIBIT re <u>92</u> MOTION Vacate Judgment ( <i>Continued</i> ), MOTION to Dismiss/General, by John K. Thornton, filed by John K. Thornton. (lmb) Document QC'd on 5/8/2015 (JGK). (Entered: 04/22/2015)
04/22/2015	<u>94</u>	NOTICE of the Continuing Dilatory Actions of this Court as Evidenced now With the Interlocutory Appeal Filed on April 7th, 2015 and Continuing Motion to Vacate and Dismiss With Prejudice by John K. Thornton re <u>92</u> MOTION Vacate Judgment ( <i>Continued</i> ) MOTION to Dismiss/General, <u>87</u> Notice of Interlocutory Appeal. (lmb) (Entered: 04/22/2015)
04/22/2015		NOTICE to USCA of subsequent filing in a civil case, Re: Exhibit <u>93</u> , Motion for Miscellaneous Relief, Motion to Dismiss/General <u>92</u> , Notice (Other), <u>94</u> . (AKL) (Entered: 04/22/2015)
04/30/2015	<u>95</u>	DECLARATION of Jeffrey Wagner by United States of America . (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 04/30/2015)
04/30/2015		NOTICE to USCA of subsequent filing in a civil case, Re: Declaration <u>95</u> . (AKL) (Entered: 04/30/2015)

05/14/2015	<u>96</u>	ORDER: The appeal of the August 1, 2014 enforcement order is hereby dismissed as untimely. The motion for expedited consideration of preliminary injunction concerning sanctions is denied. The clerk is directed to establish a briefing schedule as to the appeal of the district courts March 27, 2015 contempt order by John K. Thornton (received electronically from COA). (KNK) (Entered: 05/18/2015)
11/06/2015	<u>97</u>	Opinion of USCA as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (lmb) (Entered: 11/06/2015)
11/06/2015	<u>98</u>	USCA JUDGMENT as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton (received electronically from COA). (lmb) (Entered: 11/09/2015)
01/11/2016	<u>99</u>	ORDER of USCA - The petition for rehearing en banc is denied. The petition for rehearing by the panel is also denied as to John K. Thornton (received electronically from COA). (KNK) (Entered: 01/12/2016)
01/19/2016	<u>100</u>	MANDATE of USCA as to <u>87</u> Notice of Interlocutory Appeal - In accordance with the opinion and judgment of 11/06/2015, and pursuant to the provisions of Federal Rule of Appellate Procedure 41(a), the formal mandate is hereby issued in the above-styled matter. (received electronically from COA) (KNK) (Entered: 01/19/2016)
02/02/2016	<u>101</u>	ORDER that a bench warrant be issued forthwith for the apprehension of the Respondent John K. Thornton; and that upon apprehension Respondent John K. Thornton be brought without delay before the Court for further proceedings. Signed by Judge Susan Richard Nelson on 02/01/2016. (SMD) (Entered: 02/02/2016)
02/02/2016	<u>102</u>	BENCH WARRANT as to John K. Thornton issued by Judge Susan Richard Nelson. (AKL) (Entered: 02/02/2016)
05/12/2016	<u>103</u>	NOTICE from Supreme Court of the United States re Petition for Certiorari. (kt) (Entered: 05/13/2016)
06/09/2016	<u>104</u>	NOTICE from the Supreme Court of the United States. The petition for writ of certiorari is denied. (MMP) (Entered: 06/10/2016)
09/01/2016	<u>105</u>	NOTICE from the Supreme Court of the United States. The petition for rehearing is denied. (lmb) (Entered: 09/02/2016)
09/16/2016	<u>106</u>	NOTICE from the Supreme Court of the United States. The petition for rehearing is denied. (KNK) (Entered: 09/20/2016)
02/07/2017	<u>107</u>	NOTICE OF ATTORNEY APPEARANCE/SUBSTITUTION for United States of America. (Attachments: # <u>1</u> Certificate of Service)(Samie, Bahram) (Entered: 02/07/2017)
03/21/2018	<u>108</u>	Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Initial Appearance on Civil Contempt. Federal Defender Katherian Roe was in attendance. The bench warrant (ECF Nos. 101, 102) is STAYED until April 25, 2018. Respondent John K. Thornton is released. Respondent John K. Thornton

		shall appear on April 25, 2018 at 9:30 a.m. before District Judge Susan Richard Nelson, Courtroom 7B, 316 North Robert Street, St. Paul, MN 55101. (EB) (Entered: 03/21/2018)
03/21/2018	<u>109</u>	REQUEST for an Expedited 7-Day Transcript of a Digital Audio Recording. (JGK) (Entered: 03/21/2018)
03/23/2018	<u>111</u>	WARRANT Returned 3/20/18 as to John K. Thornton. (kt) (Entered: 03/26/2018)
03/26/2018	<u>112</u>	MOTION TO PROVIDE EVIDENCE OF A DEBT DUE AND OWING OR A TAX LIABILITY filed by John K. Thornton. (kt) (Entered: 03/27/2018)
03/26/2018	<u>113</u>	EXHIBIT re <u>112</u> MOTION TO PROVIDE EVIDENCE OF A DEBT DUE AND OWING OR A TAX LIABILITY filed by John K. Thornton.(kt) (Entered: 03/27/2018)
03/28/2018	114	DOCUMENT FILED IN ERROR//WILL BE RE-FILED//NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (DKB) Modified text on 3/29/2018 (JDF). (Entered: 03/28/2018)
03/28/2018	<u>115</u>	NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (DKB) (Entered: 03/28/2018)
03/28/2018	<u>116</u>	TRANSCRIPT of Motions Hearing held on 3/21/18 before Magistrate Judge Tony N. Leung. (15 pages). Transcriber: Debra Beauvais. For a copy of the transcript, please file a Transcript Request under <i>Other Filings/Other Documents</i> .  For information on redaction procedures, please review <u>Local Rule 5.5</u> . Redaction Request due 4/18/2018. Redacted Transcript Deadline set for 4/30/2018. Release of Transcript Restriction set for 6/26/2018. (DKB) (Entered: 03/28/2018)
03/29/2018	117	TEXT ONLY ENTRY: Oral ORDER directing counsel for the Government to file a response to [Doc. No. 112] Respondent John K. Thornton's Motion to Provide Evidence by April 12, 2018. Signed by Judge Susan Richard Nelson on 3/29/2018. (MJC) cc: John K. Thorton on 3/30/2018 (KNK). (Entered: 03/29/2018)

PACER Service Center			
Transaction Receipt			
04/04/2018 10:26:50			
PACER Login:		Client Code:	
Description:	Docket Report	Search Criteria:	0:13-mc-00087-SRN-TNL
Billable Pages:	9	Cost:	0.90

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

-----

United States of America,	)	File No. 13-MC-0087
	)	(SRN/TNL)
Plaintiff,	)	
	)	
v.	)	St. Paul, Minnesota
	)	March 21, 2018
John K. Thornton,	)	1:25 p.m.
	)	
Defendant.	)	

-----

BEFORE THE HONORABLE TONY N. LEUNG  
UNITED STATES DISTRICT COURT MAGISTRATE JUDGE  
(AUDIO TRANSCRIPTION OF: INITIAL APPEARANCE)

**APPEARANCES**

**For the Plaintiff:**

**U.S. ATTORNEY'S OFFICE**

**BAHRAM SAMIE, AUSA**

300 S. 4th St., #600

Minneapolis, Minnesota 55415

**For the Defendant:**

**PRO SE**

Transcribed by:

DEBRA BEAUVAIS, RPR-CRR

300 S. 4th St., #1005

Minneapolis, Minnesota 55415

Proceedings recorded by mechanical stenography;  
transcript produced by computer.

DEBRA BEAUVAIS, RPR-CRR

612-664-5102

**P R O C E E D I N G S**

**I N O P E N C O U R T**

THE COURT: District Court for the District of Minnesota, and the case before the bench for initial appearance is captioned as follows: United States of America v. John K. Thornton, Case No. 13-MC-87. And we are here on an arrest warrant. And at this time, government, please identify yourself for the record.

MR. SAMIE: Good afternoon, Your Honor. Assistant U.S. Attorney Bahram Samie appearing on behalf of the United States.

THE COURT: Good afternoon, Counsel. Thank you for being here.

And Mr. Thornton, good afternoon.

MR. THORNTON: John Thornton.

THE COURT: Well, good afternoon.

And I also want to identify for the record that, given that Mr. Thornton was brought into custody under arrest warrant, that I wanted to note that the Chief Federal Defender of the District of Minnesota is present in the courtroom, Katherian Roe, and that she is available in the back if needed.

So, Mr. Samie, you want to take the podium and address the Court on what the government's position is.

MR. SAMIE: Thank you, Your Honor.

1           Your Honor, this is a civil matter that originates  
2           from the government's petition to enforce two Internal  
3           Revenue Service summonses: one of them to obtain  
4           information regarding the collection of a past-due and owed  
5           tax liability --

6           THE COURT: Yeah, Mr. Samie -- I apologize for  
7           interrupting -- I just wanted to make clear, there are a  
8           couple of folks in the courtroom that I don't recognize.  
9           Obviously, I recognize Chief Defender Roe.

10          Mr. Thornton, do you have a lawyer or anyone here  
11          with you that could help you on this?

12          (Inaudible).

13          Okay. All right. Go ahead, Mr. Samie.

14          MR. SAMIE: Your Honor, just to address the Court,  
15          present here with me in the gallery is IRS Revenue Officer  
16          Rich Wallin, as well as IRS Counsel Christina Cook, who are  
17          seated in the gallery.

18          THE COURT: Okay. Good afternoon. Thank you for  
19          being here.

20          MR. SAMIE: Your Honor, as I was saying, this  
21          matter involved two -- the petition to enforce two IRS  
22          summonses: one of them seeking information from Respondent,  
23          John Thornton, regarding the collection of past-due and owed  
24          tax liability; and the other summons related to the IRS's  
25          attempts to obtain information to determine Mr. Thornton's

1 income-tax liability for the years 2004 through 2012 for  
2 which he did not file any sort of returns with the IRS.

3 This is lengthy history -- procedural history in  
4 this case, so I'll kind of cut to the end of this. The  
5 Court, Judge Nelson, issued an order enforcing the petition  
6 -- or granting the petition and enforcing the summonses  
7 which required Mr. Thornton to comply with those summonses  
8 and provide the information that had been requested by the  
9 IRS. Mr. Thornton did not do so, and the government sought  
10 to have him held in civil contempt of the District Court's  
11 order.

12 On March 27th of 2015, nearly three years ago,  
13 Judge Nelson issued a memorandum opinion and order finding  
14 that Mr. Thornton was, indeed, in civil contempt. That has  
15 been adjudicated and determined by this Court that he is in  
16 civil contempt of that order. It provided him an  
17 opportunity to purge that contempt within a one-month period  
18 of time, which he failed to do so.

19 And after a series of appeals that he made to the  
20 Eighth Circuit Court of Appeals in early 2016, roughly  
21 February of 2016, the Court issued a warrant to have him --  
22 issued another order and an arrest warrant to have him  
23 brought before this Court without undue delay for further  
24 proceedings.

25 So at this point, really what the question before



1 the Court is, is to fashion some sort of mechanism to coerce  
2 Mr. Thornton to purge himself of the civil contempt that he  
3 is currently adjudicated with.

4 So it's at this point the government, I think,  
5 would benefit from hearing directly from Mr. Thornton as to  
6 what his position is with respect to his willingness and  
7 interest to comply with the summonses to provide the IRS  
8 information that it's seeking. And at that point, I think  
9 the government will be able to address the Court with a  
10 little bit more clarity as to what further steps we'd like  
11 to take.

12 If the Court doesn't have any other questions,  
13 then, you know, we would -- we would leave it at that point.

14 THE COURT: Thank you, Counsel.

15 Mr. Thornton, you want to address Mr. Samie -- or  
16 the Court I should say? Go ahead, sir.

17 MR. THORNTON: Well, I have a couple questions.  
18 Prior to me being brought here, I was asked by one of the  
19 marshals -- apparently, Mr. Samie and the IRS wanted to  
20 speak with me prior to this hearing. And I'm on 34 hours  
21 with no sleep. No, I'm not in a position to do that.

22 But -- and I ask this respectfully, I mean that --  
23 was there any attempt of an ex parte communication between  
24 Mr. Samie and yourself prior to this hearing?

25 THE COURT: The government is in communication

1 with the courts and requested that you be brought before the  
2 Court.

3 MR. THORNTON: I understand that.

4 THE COURT: And that you be detained, I think, is  
5 their last position. And that's what my focus of the  
6 hearing is here, Mr. Thornton, is that we need to focus on  
7 the issue of do we really need to keep you locked up or can  
8 we, you know, set a date before Judge Nelson and have this  
9 matter heard with Judge Nelson.

10 MR. THORNTON: I understand what you're saying --

11 THE COURT: Okay?

12 MR. THORNTON: -- but I'm simply asking prior to  
13 these proceedings, did you and Mr. Samie meet ex parte and  
14 discuss any of the content of what we're discussing?

15 THE COURT: I've answered your question earlier,  
16 so go ahead.

17 MR. THORNTON: Nothing further.

18 THE COURT: Okay. Let me ask, are you okay  
19 talking with the government?

20 MR. THORNTON: Today I'm not. I'm just --

21 THE COURT: Okay.

22 MR. THORNTON: -- I'm beat. I've had two ragged  
23 hours sleep in a 12-hour lockdown with a lot of screaming,  
24 yelling, and going on, and I'm not clear-headed, and  
25 recollection is poor. I would like an opportunity to

1       recuperate and discuss that after I have had an opportunity  
2       to do that.

3               THE COURT: All right. So let me ask, government,  
4       what is your position on Mr. Thornton and detention?

5               MR. SAMIE: Your Honor, our position with respect  
6       to detention is -- obviously, this is a lengthy history of  
7       this case. Mr. Thornton is not prepared to speak with the  
8       Internal Revenue Service Officer -- Revenue Officer Rich  
9       Wallin today, even though he is present here and ready and  
10      willing to speak with Mr. Thornton. It's our position that  
11      he be held and detained until -- until he is willing to  
12      purge himself of that contempt and to enter into compliance  
13      with the District Court's order.

14              Now, as a practical matter, to avoid any sort of  
15      concern about the issuance and the proper mechanism for  
16      ordering that detention, the government's position would be  
17      that this Court would issue a Report & Recommendation with  
18      findings of fact and a conclusion certified to the  
19      district-court judge recommending this course of ongoing  
20      detention until -- until he has satisfied the Court that he  
21      is willing to comply with its order.

22              The government's position is that the Court's  
23      order at Docket 101 dated February 2nd, 2016 provides the  
24      authority for Mr. Thornton's continued detention until the  
25      district court has an opportunity to review this Court's

1 findings of fact and recommendation.

2 THE COURT: Okay.

3 MR. SAMIE: Thank you, Your Honor.

4 THE COURT: Thank you.

5 Mr. Thornton, you want to address the issue of  
6 detention?

7 MR. THORNTON: I would ask, given my history of  
8 always showing up when asked, including turning myself in to  
9 the U.S. Marshal Service yesterday, that that's not  
10 necessary. A date be set, I will meet. I will comply  
11 completely, whatever is asked for. To be further detained  
12 would jeopardize work opportunities I'm currently engaged  
13 in. Those would come to a complete end.

14 THE COURT: Okay. Ms. Bucher, can you give me  
15 that -- what was the dates, April -- what was the -- yeah.  
16 Yeah.

17 Okay. Thank you, everyone, for making the  
18 arguments to this Court.

19 It's the Court's view the government is seeking  
20 detention of Mr. Thornton based on a bench warrant that was  
21 issued by Judge Nelson. The role of this Court is,  
22 basically, to make a determination on that detention for  
23 purposes of today. It seems to me that this warrant has  
24 been out there for a couple of years.

25 MR. THORNTON: May I?

1 THE COURT: No. Let me just finish.

2 Mr. Thornton, hold on.

3 It's been out there for a couple of years.

4 Mr. Bahram -- Mr. Samie, would -- has -- what kind of  
5 efforts has the government, you know, exerted in order to  
6 get ahold of Mr. Thornton before yesterday let's say?

7 MR. SAMIE: Your Honor, I -- I don't know -- I  
8 don't concretely know of any other efforts that the Marshal  
9 Service has engaged in to apprehend Mr. Thornton. It's not  
10 to say it hadn't happened, but that's what I am aware of.

11 THE COURT: Okay. Thank you.

12 So based on that, it seems to me that in the past  
13 Mr. Thornton -- you know, I've had Mr. Thornton in court a  
14 number of times, and he did turn himself in. In the last  
15 two years, even though there's a warrant out there, it isn't  
16 like the government has been actively going out every day  
17 looking for Mr. Thornton; and that it seems to me he -- when  
18 he found out the marshal is out at the house and so forth,  
19 he volunteered yesterday, apparently -- right -- and came in  
20 voluntarily in that sense or walked in on his own.  
21 Obviously, if there weren't a warrant, he probably wouldn't  
22 have walked in. But he came in here on his own.

23 You know, what the real heart of this matter is,  
24 there's a requirement Mr. Thornton has to produce some  
25 documents and answer some questions of IRS and so forth, and

1       it seems to me that those matters could be addressed outside  
2       -- without at this point a continued detention somehow of  
3       Mr. Thornton.

4               And so what I am going to do is I'm going to  
5       continue that bench warrant that was issued on February 1,  
6       2016 by Judge Nelson. I'm going to continue that to April  
7       25, 2018 at 9:30.

8               So, you know, Mr. Thornton or -- I don't know that  
9       the person in the gallery is a support of yours, maybe jot  
10      it down on a calendar, and make sure you show up at the  
11      court. Okay? Again, I don't recall exactly, Mr. Thornton,  
12      but it seems like you've shown up in the court in the past  
13      when ordered. And so you have to show up to court, all  
14      right, by April 25, 2018 9:30 a.m. before U.S. District  
15      Judge Susan Richard Nelson.

16              In the meantime, I would just strongly suggest you  
17      communicate with the government and take care of some of  
18      those issues that are set forth in those warrant.  
19      Mr. Thornton, you've got to make that call on your own. I  
20      hope you do decide to do that. But, obviously, you know --  
21      because the next step is if that doesn't happen -- I can't  
22      speak for the district judge in this, but, you know, she may  
23      well hold you then in custody until you answer all the  
24      questions and get the documents. Again, I can't speak for  
25      her, but that's -- you know, it would be a good idea to, you

1 know, try to work on this a little bit more. All right?

2 So based on that -- and at that time, too, you're  
3 going to have to explain to Judge Nelson why -- you know, if  
4 you haven't done it, why it is you shouldn't be locked up.  
5 Okay? But that's going to be before Judge Nelson. And, you  
6 know, I'm comfortable doing that.

7 I don't think Mr. Thornton is any danger to anyone  
8 in terms of, like, being violent or anything like that.  
9 And, also, Mr. Thornton has shown up for court appearances.  
10 And, again, in the last couple of years it isn't exactly  
11 like the government has been chasing around and --

12 You know, I think they went to your house  
13 yesterday. Right?

14 MR. THORNTON: If I could -- yeah. The paperwork  
15 was in the --

16 THE COURT: Come up to the podium.

17 MR. THORNTON: The paperwork that was handed by  
18 the gentleman, the Marshal Service, when I -- I think,  
19 actually, this gentleman here is who I surrendered to -- was  
20 never mailed to my house. I never received it. It was the  
21 first I -- first time I laid eyes on that paperwork talking  
22 about a warrant on February 1st, 2016. I didn't know.

23 THE COURT: Okay. What's your current address  
24 anyways?

25 MR. THORNTON: 4128 Utica Avenue South.

1 THE COURT: The same address? Okay. All right.

2 MR. THORNTON: I acknowledge the date, the 25th,  
3 at 9:30. I acknowledge the time. It will not be necessary  
4 to receive -- as happened in the past, it won't be necessary  
5 to receive a blizzard of reminders, which has happened in  
6 the past, which borders on harassment, with FedEx at 5:00  
7 a.m. and marshals at 10:00 at night and stuffed mailboxes  
8 from agents. It won't be necessary. I've always shown up  
9 when I've been given notice and when I have acknowledged  
10 notice, so --

11 THE COURT: Okay. Okay. Mr. Thornton, anything  
12 else? Okay.

13 Government, anything else?

14 MR. SAMIE: No, Your Honor.

15 THE COURT: Okay. Now, the government,  
16 Mr. Thornton, does have some people here if you wanted to  
17 chat with them. Again, you make the decision. But it might  
18 be a good idea to work with the government in the meantime.  
19 And -- so -- but I'll leave that to you.

20 Also, sir, if you -- it might be a very good idea  
21 to retain an attorney in this type of thing, too. So keep  
22 that in mind, as well. All right?

23 Again, the goal of the Court isn't to lock you up,  
24 Mr. Thornton. I know that you probably have -- it might be  
25 hard to think of that at this point, but -- after you spent



1 a night in, but -- you know, so try to work with the  
2 government, provide them what information they are  
3 requesting, and show up for your April 25th 9:30 hearing  
4 here in this courtroom, 7B.

5 So we'll continue the bench warrant that was  
6 issued to that time, and I'll release you then in the  
7 meantime based on that.

8 MR. THORNTON: Just one question. And even though  
9 I'm acknowledging it, will I receive notification via mail  
10 of that April 25th 9:30 a.m.?

11 THE COURT: Mr. Samie, I think I have to turn to  
12 you on how the notices come out or --

13 MR. THORNTON: I've received them in the past and  
14 --

15 THE COURT: Hold on. Let me consult with my  
16 clerks a little bit, too.

17 (A brief discussion was held off the record.)

18 THE COURT: Okay. Mr. Thornton, we'll mail you a  
19 copy of what's filed in the document. It's, like, sort of  
20 minutes from this hearing here, you know. And, basically,  
21 it's not going to say much other than, you know, I'm going  
22 to continue the bench warrant; I'm releasing you, continuing  
23 the bench warrant. You've got to appear to court on that  
24 day. And, you know, I don't know who else might mail you  
25 more notices and so forth. I can't speak to that. So, um,

1 all right.

2 Anything else?

3 MR. THORNTON: The specific nature of the hearing  
4 on the 25th, should it have to occur at 9:30, what is the  
5 specific nature of the hearing? Is it a retention hearing  
6 or a detention hearing then? Would that be proper?

7 THE COURT: It's going to be to address the  
8 warrant that was issued by Judge Nelson. And, also, my  
9 sense is you'll have to be in a position to explain that,  
10 oh, I have complied with the previous orders and, you know,  
11 that's why I shouldn't be, you know --

12 MR. THORNTON: So, if I may, within that context  
13 in my appeal to the Eighth Circuit, the Eighth Circuit Court  
14 of Appeals ruled the lower court's decision affirmed but not  
15 enforced citing Rule 47D, court rules of 1933, which meant  
16 that it supported the decision of the court, but it did not  
17 automatically grant the sanctions the court was seeking. Is  
18 that correct?

19 THE COURT: I don't know the answer to that at  
20 this point. Thank you.

21 Okay. Anything else?

22 MR. THORNTON: No. Thank you.

23 THE COURT: All right. Okay.

24 Mr. Samie, anything else? Okay.

25 Thank you, everyone. And, marshals service, if

1       you could facilitate releasing Mr. Thornton on that  
2       continued bench warrant, I appreciate it. Thank you.

3               We are in recess.

4               THE LAW CLERK: All rise.

5               THE COURT: Okay. Thank you, everyone.

6               (Court adjourned at 1:50 p.m.)

7                               \*       \*       \*

8               I, Debra Beauvais, certify that the foregoing is a  
9       correct transcription of the recording of the proceedings in  
10      the above-entitled matter to the best of my abilities.

11                      Certified by: s/Debra Beauvais  
12                                      Debra Beauvais, RPR-CRR

13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
  
DEBRA BEAUVAIS, RPR-CRR

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF MINNESOTA**  
Civil No.

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	<b>PETITION TO ENFORCE</b>
v.	)	<b>INTERNAL REVENUE SERVICE</b>
	)	<b>SUMMONS</b>
JOHN K. THORNTON,	)	
	)	
Respondent.	)	

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), and by its attorney, John R. Marti, Acting United States Attorney for the District of Minnesota, petitions this Court for an order enforcing an IRS administrative summons served on Respondent John K. Thornton. In support the United States avers as follows:

1. Jurisdiction over this judicial summons enforcement matter is conferred upon this Court by 26 U.S.C. §§ 7402(b) and 7604(a) to judicially enforce an Internal Revenue Service summons.

2. Jeffrey Wagner is an IRS Revenue Officer, employed in Small Business/Self-Employed Compliance Area, and is authorized to issue an IRS summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulations Section 301.7602-1, 26 C.F.R. § 301.7602-1. (Declaration of Revenue Officer Wagner ¶ 1.)

PLEASE RETURN FOR FILING  
**IMMEDIATELY**

APPEARANCE  
UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

NO. 15-1774

United States of America

---

vs.

John K. Thornton

---

The Clerk will enter my appearance as Counsel for the following party(s):  
(please specify) United States of America

---

s/ D. Gerald Wilhelm

ATTORNEY NAME

U.S. Attorney's Office

---

FIRM NAME

300 S. 4th St., Ste. 600

---

STREET or P.O. BOX

Minneapolis, MN 55415

---

CITY, STATE, ZIP

612-664-5600

---

OFFICE PHONE NUMBER

612-664-5788

---

FACSIMILE NUMBER

gerald.wilhelm@usdoj.gov

---

E-MAIL ADDRESS

**CERTIFICATE OF SERVICE**



I hereby certify that on April 23, 2015, I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Eighth Circuit by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.



I further certify that some of the participants in the case are not CM/ECF users. I have mailed the foregoing document by First-Class Mail, postage prepaid, or have dispatched it to a third-party commercial carrier for delivery within 3 calendar days, to the following non-CM/ECF participants:

John K. Thornton

---

4128 Utica Avenue S., Minneapolis, MN 55416

---

s/ D. Gerald Wilhelm  
Attachment D - page 1 of 1

**1. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Samuel C. BLOUNT Jr. and Deborah L. Blount, Defendants. United States District Court, M.D. Florida, Tampa Division. June 05, 2012 No. 8:12 cv 1256 30 AEP. 2012 WL 4832897**

Plaintiff, United States of America, by and through the undersigned counsel, complains and alleges as follows:

1. The United States brings this civil action to: (1) reduce to judgment...

...both Defendants reside in Sarasota County. PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendants Samuel C. Blount Jr. and Deborah L. Blount...

**2. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Philip Miles BRESNAHAN, Defendant. United States District Court, M.D. Florida, Tampa Division. May 17, 2012 No. 8:12CV01104. 2012 WL 5211661**

COMES NOW the United States of America, by and through its undersigned counsel, and complains and alleges as follows: 1. This is an action brought to reduce to judgment certain federal...

...taxpayer resides in Hillsborough County, Florida. Parties 4. The plaintiff United States of America is a sovereign body politic. 5. The defendant Philip Miles Bresnahan resides within Hillsborough County...

**3. Answer, Cross-Claim, and Counterclaim**

**CCTS TAX LIENS I, L.L.C., Plaintiff, v. David F. CETTEI, Kathleen M. Cettei United States of America, Defendants, United States of America, Counterclaimant and Cross-claimant, v. CCTS Tax Liens I, L.L.C., Counterclaim defendant, David Cettei, Cross-claim defendant, Kathleen M. Cettei, Cross-claim defendant, Midland Funding LLC, Counterclaim defendant, New Jersey Motor Vehicles Commission, Counterclaim defendant, Crusader Servicing Corporation, United States District Court, D. New Jersey. January 19, 2012 No. 1:12-cv-00165-RMB-JS. 2012 WL 11774393**

Defendant, the United States of America, by and through its attorneys, answers the numbered paragraphs of Plaintiff's amended complaint as follows: 1. The United States lacks sufficient...

...accrued in this district. PARTIES 5. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 6. Counterclaim defendant CCTS Tax Liens I, L.L.C. commenced this...

**4. Amended Answer, Counterclaim, and Crossclaim**

**AEON FINANCIAL, LLC, Plaintiff, v. B&B SECURITY CONSULTANTS, INC. et al., Defendants. UNITED STATES OF AMERICA, Counterclaimant And Crossclaimant, v. AEON FINANCIAL, LLC, Counterclaim Defendant, B&B Security Consultants, Inc., Crossclaim Defendant, the District of Columbia, Crossclaim Defendant, ETS DC, LLC, Hmtr1, LLC, Wcp DC 23 Holdings LLC, c/o Corporation Service Company. United States District Court, District of Columbia. June 29, 2011 No. 11CV01125. 2011 WL 3604608**

Defendant United States of America, incorrectly named as its agency, the Internal Revenue Service, answers Plaintiff's amended complaint as follows: This action is barred by sovereign...

...within this judicial district. PARTIES 19. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 20. Counterclaim defendant Aeon Financial, LLC, an Illinois limited liability...

**5. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Robert GIACOMELLI 272 Vitmar Place Park Ridge, New Jersey, 07675, Kelley Giacomelli 272 Vitmar Place Park Ridge, New Jersey, 07675, Wells Fargo Bank N.A. 25 Commerce Drive, 3d Fl. Cranford, New Jersey 07016, Bergen Anesthesia Associates 718 Teaneck Road Teaneck, New Jersey 07666. Defendants. United States District Court, D. New Jersey. September 21, 2010 No. 10CV04854. 2010 WL 6530901**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This a civil action in which the United States of America seeks to a) foreclose...

...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Robert Giacomelli has an address of 272 Vitmar...

#### 6. Lamar's Answer to Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATERS, et al., Defendants. United States District Court, E.D. Tennessee., Northern Division May 24, 2010 No. 3:09-cv-253. 2010 WL 2827646

Comes now Defendant Lamar Tennessee, LLC ("Lamar"), by and through counsel, and in answer to the United States of America's Complaint for Federal Taxes, and states as follows: 1. Paragraph...

...licensed to do business in Tennessee. 4. Plaintiff/Counter-Defendant, United States of America, is a sovereign body politic. Pursuant to Federal Rule of Civil Procedure 4, Plaintiff may...

#### 7. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Louis SAVARESE, Marcia SAVARESE, Defendants. United States District Court, D. New Jersey. February 03, 2010 No. 310CV00607. 2010 WL 1042882

1. This is a civil action in which the United States seeks to reduce to judgment unpaid federal trust fund recovery penalty assessments, made pursuant to 26 U.S.C. § 6672, against...

...in the District of New Jersey. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Louis Savarese resides in Middlesex County, New Jersey...

#### 8. United States of America's Third-Party Complaint

Randall WOODRUFF, Plaintiff and Counterclaim Defendant, v. UNITED STATES OF AMERICA, Defendant and Counterclaimant and Third-Party Plaintiff, v. Brian Brijbag, Third-Party Defendant. United States District Court, M.D. Florida., Tampa Division October 28, 2009 No. 8:09-cv-1507-T-26TBM. 2009 WL 4991452

The United States of America, pursuant to Rule 14(a) of the Federal Rules of Civil Procedure, brings this third-party complaint against Brian Brijbag, and alleges the following: 1. This...

...09-cv-1507-T-26TBM. 6. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in this matter, 8:09-cv...

#### 9. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. John T. BOURGER, Defendant. United States District Court, M.D. Florida., Fort Myers Division October 27, 2009 No. 2:09-cv-709-FtM-29DNF. 2009 WL 4971643

COMES NOW the United States of America, by and through its undersigned counsel, A. Lee Bentley, III, Acting United States Attorney for the Middle District of Florida, and complains and...

...taxpayer resides in Lee County Florida. Parties 4. The plaintiff United States of America is a sovereign body politic. 5. The defendant John T. Bourger resides within Lee County...

#### 10. Third-Party Complaint for Federal Taxes

Lloyd S. GREEN, Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Lloyd S. Green, Sr., Third-Party Defendant. United States District Court, D. South Carolina, Greenville Division. October 06, 2009 No. 6:09-CV-1443-RBH. 2009 WL 5117878

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 6:09-CV-1443. 5. Third-party plaintiff, the United States of America, is the sovereign body politic and is the defendant in No. 6:09-CV-1443...

**11. Complaint for Federal Taxes**

**UNITED STATES, Plaintiff, v. Jose A. Torres ORTIZ, Elba Rivera-Rodriguez, and Karen Barreda-Rivera, Defendants.**  
**United States District Court, D. Puerto Rico. August 28, 2009 No. 09CV01863. 2009 WL 5080671**

Plaintiff, the United States, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce federal tax assessed pursuant to 26 U.S.C. § 6672...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant Jose A. Torres Ortiz ("Ortiz") resides within the...

**12. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATER, Krystal Dee Heater c/o Kevin Dee Heater, Lamar Tennessee, LLC d/b/a, Lamar Advertising of Knoxville, Serve: Capitol Corporate Services, Inc., Morristown Hamblen, Healthcare System, H & R Sign Company, Inc., Defendants. United States District Court, E.D. Tennessee., Northern Division June 10, 2009 No. 3:09-cv-253. 2009 WL 2817156**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...H Rankin Road, Jefferson County, Tennessee. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Kevin Dee Heater is the legal guardian of...

**13. Third-Party Complaint for Federal Taxes**

**Beverly P. JOHNSTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff, v. Thomas H. Presley, Third-party Defendant. United States District Court, S.D. Mississippi., Eastern Division May 29, 2009 No. 4:09-CV-37-DPJ-JCS. 2009 WL 7029717**

DEFEDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 04:09 cv37DPJ-JCS. 5. Third-party plaintiff, the United States of America, is the sovereign body politic and is the defendant in Civil Action No. 04:09...

**14. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Dennis R. REGISTER, Cola Galvin-Register, J.P. Morgan Chase, and Wachovia Bank, N.A., Defendants. United States District Court, E.D. Virginia., Norfolk Division April 14, 2009 No. 209CV00161. 2009 WL 1417770**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Dennis R. Register, resides in Chesapeake, Virginia, within...

**15. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Alphonse WILLIAMS, Joan Williams Calvin H. Gibson, Robert Gold, Frederick Jameson, and the State of New Jersey, Defendants. United States District Court, D. New Jersey. March 30, 2009 No. 09CV01491. 2009 WL 7151161**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic.



6. Defendants Alphonse Williams and Joan Williams (the Williams defendants...

#### 16. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. James J. MULVENNA, Defendant. United States District Court, E.D. Pennsylvania. February 19, 2009 No. 09CV00750. 2009 WL 1069651

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant James Mulvenna resides at 1873 Division Highway, Ephrata...

#### 17. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Randal A. HOCKENSMITH Hanover, Pennsylvania Lagoon Management Fund Macclesfield, North Carolina, Defendants. United States District Court, M.D. Pennsylvania. February 18, 2009 No. 109CV00309. 2009 WL 1109412

PLAINTIFF, the United States of America, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Taxpayer resides in Hanover, Pennsylvania, within the jurisdiction...

#### 18. Amended Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN, Marcia L. FRANKLIN, Defendants. United States District Court, W.D. Pennsylvania. January 23, 2009 No. 208CV01135. 2009 WL 956659

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, John R. Franklin, resides within the jurisdiction of...

#### 19. Second Amended Complaint

UNITED STATES, Plaintiff, v. William B. GALLAGHER, Jr., Barbara A. Gallagher, Monmouth Ocean Collection, American Manufacturers Mutual Insurance Co., Sharon Sutton, Allen Sutton, and State of New Jersey, Defendants. United States District Court, D. New Jersey. January 14, 2009 No. 08-3729 (FLW). 2009 WL 7151160

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its federal tax liens against real...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendants William B. Gallagher and Barbara A. Gallagher (the...

#### 20. Amended Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. January 05, 2009 No. 208CV01137. 2009 WL 956661

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. Parties 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**21. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Reginald BROWN, WELLS FARGO BANK, Defendants. United States District Court, D. New Jersey. January 02, 2009 No. 209CV00006. 2009 WL 770442**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Reginald Brown, resides in Middlesex County, New Jersey...

**22. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Louis A. TURITTO, Timothy F. Turitto, First Tennessee Bank, First State Bank, Blazer Financial Services, Inc., Mary Ann Bisconti, Glenda D. Gore, Defendants. United States District Court, E.D. Tennessee., Southern Division December 18, 2008 No. 1:08-cv-290. 2008 WL 8101381**

PLAINTIFF, the United States of America, by and through its attorneys, complains as follows: 1. This is a civil action in which the United States seeks to reduce to judgment the Federal...

...is the district of Taxpayer's residence. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Louis A. Turitto resides in Hixson, Tennessee, which...

**23. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David L. CHESSON, Jr., Gwyn G. Chesson, and Carolina Farm Credit, ACA, Defendants. United States District Court, M.D. North Carolina. December 08, 2008 No. 1:08-cv-883. 2008 WL 8137227**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff the United States of America, is the sovereign body politic. 6. Defendant David L. Chesson, Jr. resides in Davidson County...

**24. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Malcolm C. WINSPER, Barbara L. Winsper, and Fifth Third Bank, Defendants. United States District Court, W.D. Kentucky. December 03, 2008 No. 308CV00631. 2008 WL 6603973**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Malcolm C. Winsper, resides in Jefferson County, Kentucky...

**25. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Eldridge A. COX, Defendant. United States District Court, W.D. Kentucky., (Bowling Green Division) September 11, 2008 No. 08CV00131. 2008 WL 8443806**

PLAINTIFF, the United States of America, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Eldridge A. Cox, resides in Green County, Kentucky...

**26. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01137. 2008 WL 4524774**

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**27. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN Marcia L. Franklin America's Servicing Company and Beneficial Finance, Defendants. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01135. 2008 WL 4524772**

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, John R. Franklin, resides at 107 Quail Hollow...

**28. Complaint for Damages Due to Fraudulent Transfer**

**UNITED STATES OF AMERICA, Plaintiff, v. Daniel T. FOLTZ, Defendants. United States District Court, W.D. Pennsylvania, Erie Division. August 12, 2008 No. 08-231. 2008 WL 4524320**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its tax...

...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Daniel T. Foltz has an address of 131...

**29. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. VON-RAY, INC., Defendant, Raymond H. FRIEND, Defendant, Yvonne T. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. July 17, 2008 No. 208CV03350. 2008 WL 3916598**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes and interest of defendant Von-Ray, Inc., and to establish the...

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Von-Ray, Inc. is a Pennsylvania corporation with...

**30. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Terry KRESGE Sulay Kresge Elizabeth Longo Kresge and Commonwealth of Pennsylvania Department of Revenue Bureau of Compliance, Defendants. United States District Court, E.D. Pennsylvania. May 15, 2008 No. 08CV02246. 2008 WL 2547656**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...taxpayer defendants reside within this judicial district. PARTIES 5. Plaintiff United States of America is the sovereign body politic. 6. Defendant Terry Kresge resides at 1339 Millersville Pike, Lancaster...

**31. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Michael CHAZEN, Defendant. United States District Court, D. New Jersey.,**

**Trenton Division May 14, 2008 No. 308CV02314. 2008 WL 4397661**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Michael Chazen resides at 5 Andrea Court, Manalapan...

### **32. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. David M. WILLIAMS and Wheeler Development, Inc., Defendants. United States District Court, E.D. North Carolina. March 03, 2008 No. 708CV00027. 2008 WL 2062641**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, David M. Williams, resides within the jurisdiction of...

### **33. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Larry L. STULER and Pennsylvania Department of Revenue, Defendants. United States District Court, W.D. Pennsylvania. February 25, 2008 No. 08CV00273. 2008 WL 934588**

Plaintiff, the United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Larry L. Stuler resides in the real property...

### **34. United States' Answer, Counterclaim and Cross-Claim**

**In Re Estate of James F. HALL Jr., Deceased. United States District Court, W.D. Pennsylvania. February 14, 2008 No. 2:08-cv-00032-DWA. 2008 WL 973812**

RESPONDENT UNITED STATES, by its undersigned counsel, responds to the petition of petitioner Frank Habenicht, Administrator D.B.N.C.T.A, for the Estate of James F. Hall Jr. as follows: The...

...this Court pursuant to 28 U.S.C. § 1396 5. The United States of America is a sovereign body politic. 6. Counterclaim defendant Frank Habenicht is the duly appointed Administrator...

### **35. Complaint for Federal Taxes and to Foreclose Federal Tax Liens**

**UNITED STATES OF AMERICA, Plaintiff, v. Barry GLAUSER Elaine Glauser and Option One Mortgage Corp., Defendants. United States District Court, D. New Jersey. February 08, 2008 No. 08CV00714. 2008 WL 1729228**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Barry Glauser and Elaine Glauser reside at 858...

### **36. Complaint for Federal Taxes**

**UNITED STATES, Plaintiff, v. Thomas P. ZEYER, Defendant. United States District Court, D. New Jersey. February 07, 2008 No. 08CV00690. 2008 WL 964348**

Plaintiff, the United States, complains of the defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, Thomas P. Zeyer, resides within the jurisdiction of...

### 37. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Richard S. ABERLE, Defendant. United States District Court, N.D. Georgia., Newnan Division January 31, 2008 No. 3:08CV00010. 2008 WL 516924**

The Plaintiff, United States of America ("United States"), complains and alleges as follows: 1. This civil action, which arises under the Internal Revenue Code, is brought by the United...

...within the jurisdiction of this Court. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Richard S. Aberle resides in Fayette County, Georgia...

### 38. Amended Complaint for Federal Taxes

**UNITED STATES, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. January 29, 2008 No. 2:07-cv-4364. 2008 WL 446665**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...

### 39. Second Amended Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. John A. KRAMO Sandra L. Kramo, Defendants. United States District Court, D. New Jersey. January 25, 2008 No. 1:06-cv-06021. 2008 WL 951518**

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, John A. Kramo and Sandra L. Kramo, reside...

### 40. Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Donna STEIN Sheldon H. Stein Sovereign Bank Commonwealth of Pennsylvania Pennsylvania Department of Revenue Department 281061 Lower Merion Township and Har Zion Temple, Defendants. United States District Court, E.D. Pennsylvania. December 31, 2007 No. 2:07CV05529. 2007 WL 4933368**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendants, Donna Stein and Sheldon H. Stein together own...

### 41. Third Party Complaint for Federal Taxes

**Harry E. CRISCI, Plaintiff, v. UNITED STATES, Defendant & Third-Party Plaintiff, v. Carole L. McConnell, H. Brian Crisci, Third-party Defendants. United States District Court, W.D. Pennsylvania. December 11, 2007 No. 2:07-cv-1331 DSC. 2007 WL 4842546**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...No. 2:07-cv-1331. 5. Third-party plaintiff, the United States of America. is a sovereign body politic. and is the defendant

in No. 2:07-cv-1331...

#### 42. Amended Complaint

**UNITED STATES OF AMERICA, v Plaintiff, v. John A. KLAMO, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. November 30, 2007 No. 06-cv-06021. 2007 WL 4802410**

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

#### 43. Complaint

**Gilbert KITILA, v. UNITED STATES OF AMERICA Serve: Michael B. Mukasay Attorney General U.S. Department of Justice and Rod J. Rosenstein U.S. Attorney - District of Maryland Office of U.S. Attorney. United States District Court, D. Maryland, Southern Division. November 19, 2007 No. 07CV03109. 2007 WL 4818970**

Plaintiff, Gilbert Kitila, by his undersigned attorney, alleges as follows: 1. Plaintiff brings this action under §7422 and §6330 of the Internal Revenue Code (IRC) seeking a refund of...

...Briarcliff Manor Way, Burtonsville, Maryland 20866. 5. Defendant is the United States of America and a sovereign body politic. 6. This action is for the refund of a partial...

#### 44. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Michael BALICE, Defendant. United States District Court, D. New Jersey. November 05, 2007 No. 07CV05326. 2007 WL 4901686**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Michael Balice (the Taxpayer) resides at 70 Maple...

#### 45. Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. October 16, 2007 No. 07 4364. 2007 WL 4769449**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...

#### 46. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Carol HUNERLACH, Emory C. Teel III, as trustee for the George R. Hunerlach Revocable Living Trust, Tracy L. Feld, Shelley A. Krause, and St. Lucie County Tax Collector, Defendants. United States District Court, S.D. Florida, Fort Pierce Division. October 16, 2007 No. 07-14315 CIV-MARTINEZ. 2007 WL 5081015**

The Plaintiff, United States of America ("United States), through R. Alexander Acosta, the United States Attorney for the Southern District of Florida, complains and alleges as follows: 1....

...within the Southern District of Florida. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Carol Hunerlach resides in St. Lucie County, Florida...

**47. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiffs, v. Stephen LEVY & Rhoda Levy, Defendants. United States District Court, E.D. Pennsylvania. October 09, 2007 No. 07 4210. 2007 WL 4761247**

Plaintiff, the United States, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Stephen Levy, resides within the jurisdiction of this...

**48. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Albert SALVADOR, M.D. Purificacion Salvador Patricia Brown Commonwealth of PA, Department of Revenue City of Philadelphia, Defendants. United States District Court, E.D. Pennsylvania. September 28, 2007 No. 07CV04096. 2007 WL 3084340**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Albert and Purificacion Salvador, reside at 7402 Richards...

**49. Amended Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. William S. TANCHAK and Linda L. Tanchak, Defendants. United States District Court, D. New Jersey. September 24, 2007 No. 07-1475 (FLW). 2007 WL 4673932**

COMES NOW plaintiff United States of America, by and through undersigned counsel, and for its amended complaint alleges as follows: 1. This is a civil action in which the United States...

...of 28 U.S.C. § 1396 THE PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant William S. Tanchak resides at 3 Hillside Terrace...

**50. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David O. WOOD, Mary Jane Wood, West Virginia Dept of Tax & Revenue, Defendants. United States District Court, S.D. West Virginia, Beckley Division. September 14, 2007 No. 5:07-0573. 2007 WL 4910594**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant David O. Wood resides at Rural Route 61...

**51. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Patrick KANE, Kill Devil Hills, NC, Defendant. United States District Court, E.D. North Carolina. September 13, 2007 No. 2:07-cv-00035. 2007 WL 4713192**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Patrick Kane. 2. This...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Patrick Kane resides within the Eastern District of...

**52. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Lawrence A. HILTE, Jr., Defendant. United States District Court, D. Maryland. September 07, 2007 No. 07CV02381. 2007 WL 4581340**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Lawrence A. Hilte, Jr., is the taxpayer who...

**53. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Fred W. ALLNUTT, Defendant. United States District Court, D. Maryland. August 09, 2007 No. 07CV2123. 2007 WL 4581177**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Fred W. Allnutt, is the taxpayer who resides...

**54. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Diane M. HARREL Wachovia Bank, Defendants. United States District Court, E.D. Pennsylvania. July 03, 2007 No. 07CV02782. 2007 WL 3088868**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Diane M. Harrel resides in the real property...

**55. Third-party Complaint for Federal Taxes**

**JOHNSON, v. INTERNAL REVENUE SERVICE. United States District Court, D. Maryland. June 05, 2007 No. L- 06-350. 2007 WL 4682745**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, for its third-party complaint against the third-party defendant herein, states and alleges as follows: 1. These claims are...

...plaintiff in No. 06-350. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 06-350. 6. Third...

**56. Third-Party Complaint for Federal Taxes**

**George M. VANICKO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-Party Plaintiff, v. Rosemary Vanicko, Third-Party Defendant. United States District Court, E.D. Pennsylvania. May 31, 2007 No. 2:07-cv-01087 RBS. 2007 WL 1750362**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 2:07-cv-01087. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:07-cv-01087...

**57. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Keith SMITH, Defendant. United States District Court, D. New Jersey. May 11, 2007 No. 07CV02242. 2007 WL 4677400**



Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Keith Smith (the Taxpayer) resides at 19 Lincoln...

#### **58. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Sheldon H. STEIN Donna Stein Sovereign Bank and Commonwealth of Pennsylvania, Defendants. United States District Court, E.D. Pennsylvania. May 02, 2007 No. 2:07CV01833. 2007 WL 1750406**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Sheldon H. Stein, owns the residence at 429...

#### **59. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. CIGNA, Geraldine Cigna, Defendants. United States District Court, D. New Jersey., Camden Division March 26, 2007 No. 1:07-cv-01366-RMB-AMD. 2007 WL 1853430**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Vincent F. Cigna and Geraldine Cigna reside at...

#### **60. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. TROCHECK and Rita Caruso Trocheck, Defendants, United States District Court, W.D. Pennsylvania. February 22, 2007 No. 07CV00233. 2007 WL 1092164**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Vincent F. Trocheck and Rita Caruso Trocheck, reside...

#### **61. Complaint to Enforce Internal Revenue Summons**

**UNITED STATES OF AMERICA, Plaintiff, v. John W. GIBSON, Defendant, United States District Court, W.D. Pennsylvania. February 21, 2007 No. 07CV00225. 2007 WL 1092161**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This proceeding is brought pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) to...

...liability accrued in this judicial district. PARTIES 4. Plaintiff, the United States of America, is a sovereign body politic. 5. Defendant, John W. Gibson, resides or is found at...

#### **62. Third-Party Complaint for Federal Taxes**

**Barry D. CAHN, Barbara L. Cahn, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff; v. Michael Cahn, Alesia Cahn, Third-party Defendants. United States District Court, E.D. Pennsylvania. January 18, 2007 No. 06-CV-02998. 2007 WL 514476**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for

its third-party complaint against the third-party defendants herein, states and alleges...

...in No. 06-CV-02998. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 06-CV-02998. 6...

### 63. Corrected Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT Sarah O. Loot Raleigh County National Bank West Virginia Dept of Tax & Revenue City of Oak Hill Raleigh County Sheriff's Office Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 4868734

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### 64. Corrected Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT, Sarah O. Loot, Raleigh County National Bank, West Virginia Dept of Tax & Revenue, City of Oak Hill, Raleigh County Sheriff's Office, Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 1848921

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### 65. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Martin FEIGENSON, Defendant. United States District Court, D. New Jersey., Newark Division December 28, 2006 No. 2:06-cv-06272. 2006 WL 4226233

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Martin Feigenson (the Taxpayer) resides at 52 N...

### 66. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Howard DORIAN and Michelle Dorian, Defendants. United States District Court, D. New Jersey. December 27, 2006 No. 2:06-cv-6239. 2006 WL 4226228

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants Howard Dorian and Michelle Dorian (the Taxpayers) reside...

### 67. Amended Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Irene A. MCGRATH, Defendant. United States District Court, D. New Jersey. December 26, 2006 No. 05-cv-4397-AET-TJB. 2006 WL 4026422

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Irene Mcgrath resides at 511 Sunset Drive South...

#### **68. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Joseph O'DONNELL & Fortura O'Donnell, Defendants. United States District Court, D. New Jersey. December 21, 2006 No. 06CV06143. 2006 WL 4031364

The United States of America, by and through its undersigned counsel, hereby complains of the defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Joseph O'Donnell and Fortura O'Donnell, are the taxpayers...

#### **69. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. John A. KLAMO, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. December 15, 2006 No. 06CV06021. 2006 WL 4031172

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

#### **70. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Richard L. GIDWITZ, Defendant. United States District Court, E.D. North Carolina. December 07, 2006 No. 06-503. 2006 WL 4025329

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Richard L. Gidwitz...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Richard L. Gidwitz resides within the Eastern District...

#### **71. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Wilfred W. BURGART and Anna Burgart, Defendants. United States District Court, W.D. Pennsylvania. November 15, 2006 No. 06CV01524. 2006 WL 3880218

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Wilfred W. and Anna Burgart, reside at 99...

#### **72. Amended Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Robert M. HOYT, and, Sandra S. Hoyt, and, Sandra S. Hoyt, Trustee of the, Sandra S. Hoyt Qualified, Personal Residence Trust U/A, and, Sandy Spring Bank, Inc., Defendants. United States District Court, D. Maryland, Northern Division. September 20, 2006 No. L06CV2304. 2006 WL 5162892

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, Robert M. Hoyt, resides within the jurisdiction of...

**73. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Gary E. ZINKON RR 1 Box 885 Fayetteville, West Virginia 25340 and Grant Zinkon d/b/a E and E Ventures P.O. Box 266 Oak Hill, West Virginia 25901 and Britton Engineering Inc. 2005 Webster Road Summersville, West Virginia 26651, Defendant. United States District Court, S.D. West Virginia, Beckley Division. September 20, 2006 No. 5:06-0726. 2006 WL 3879934**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Gary E. Zinkon resides at RRR 1, Fayetteville...

**74. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Charles A. ATKINS, Defendant. United States District Court, E.D. North Carolina., Western Division September 13, 2006 No. 06-369. 2006 WL 3296753**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Charles A. Atkins. 2....

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, Charles A. Atkins resides within the Eastern District...

**75. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. BEVERLY PRESTON RAPPAPORT, Executor of the Estate of Howard B. Rappaport Beverly Preston Rappaport, State of New Jersey Division of Taxation, Defendants. United States District Court, D. New Jersey., Newark Division August 31, 2006 No. 2:06-cv-04128. 2006 WL 3296550**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Beverly Preston Rappaport is the executor of the...

**76. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Charles F. SANFORD and Jeanette M. Sanford RR 1 Box 225-C Davey Hill Road Youngsville, PA 16371, Defendants. United States District Court, W.D. Pennsylvania. August 11, 2006 No. 06CV01074. 2006 WL 2825075**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Charles F. Sanford and Jeanette M. Sanford, reside...

**77. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Danny WEAVER, 3943 East Ridge Drive Nashville, TN 37211, Defendant. United States District Court, M.D. Tennessee. June 22, 2006 Civil No. 06CV00269. 2006 WL 2301744**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Danny Weaver resides at 3943 East Ridge Drive...

**78. Complaint**

**UNITED STATES, Plaintiff, v. John F. CONLEY, 2804 Edwards Way Pittsburgh, PA 15203, Paul Hoffman, 1621 Pine Hollow Road McKees Rocks, PA 15136, McKees Rocks Borough, 340 Bell Avenue McKees Rocks, PA 15136, Allegheny County, c/o John K. Weinstein, Treasurer 436 Grant Street, Room 108 Pittsburgh, PA 15219-2497, Sto-Rox School District, 19 May Avenue McKees Rocks, PA 15136, Kennedy Township, 340 Forest Grove Road Coraopolis, PA 15108, Defendants. United States District Court, W.D. Pennsylvania. June 21, 2006 Civil No. 06CV00823. 2006 WL 2306330**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...§§ 1391(b) and 1396 (1994) PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant John F. Conley resides at 2804 Edwards Way...

**79. Third-Party Complaint for Federal Taxes**

**Jack M. HOROVITZ, Plaintiff, v. UNITED STATES, Defendant and Third party plaintiff, v. Jack T. Constantino 330 Hays Road, Pittsburgh, PA 15241-1825, Third party defendant. United States District Court, W.D. Pennsylvania. May 10, 2006 No. 2:06-cv-279. 2006 WL 1813077**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in 2:06-cv-279. 5. Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in 2:06-cv-279. 6...

**80. Third-Party Complaint for Federal Taxes**

**Charles B. ERWIN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-party Plaintiff; v. Stephen C. Coggin, 4456 Piedmont Trace Dr. Greensboro, NC 27409-9200, Third-party Defendant; William G. Pintner, 839 Shoal Creek Trail Chesapeake, VA 23320-9411, Third-party Defendant; James Barry Light, 729 Park Avenue New Martinsville, WV 26155-2429, Third-party Defendant; Hartsell B. LIGHT, Jr., 336 McEldowney Avenue New Martinsville, WV 26155-1948, United States District Court, M.D. North Carolina. April 21, 2006 No. 1:06-cv-00059. 2006 WL 1441934**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...in 1:06-cv-00059. 5. Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in 1:06-cv-00059. 6...

**81. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Joseph ROSANIA & Joanne Rosania, Defendants. United States District Court, D. New Jersey. April 12, 2006 No. 06CV01734. 2006 WL 1452049**

The United States of America, by and through its undersigned counsel, hereby complains of the Defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Joseph Rosania and Joanne Rosania, are the taxpayers...

**82. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David A. MCRAE and Donna M. Barbaro, Defendants. United States District Court, W.D. Pennsylvania. March 29, 2006 No. 06CV00416. 2006 WL 5304007**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1.

This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, David A. McRae and Donna M. Barbaro, reside...

### 83. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Ocie CUSAAC, Defendant. United States District Court, D. New Jersey, Camden Division. March 16, 2006 No. 06CV01231. 2006 WL 5201099

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain trust...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Ocie Cusaac resides at 2315 Garwood Road, Erial...

### 84. Third party Complaint for Federal Taxes

Patrick L. CAFFREY and Paula Caffrey, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant, v. David M. Richards 365 Holiday Lane Lewistown, PA 17044-1239-658, Third-party Defendant. United States District Court, W.D. Pennsylvania. February 27, 2006 No. 2:05-cv-1721 TFM. 2006 WL 825684

Defendant and third-party plaintiff the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 2:05-cv-1721. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:05-cv-1721...

### 85. Third Party Complaint for Federal Taxes

Darlene A. BILLICK, Plaintiff, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Joseph C. Griffith 1725 Ellsworth Ave Carnegie, PA 15106-3908, Third-party Defendant. United States District Court, W.D. Pennsylvania. January 09, 2006 No. 2:05-cv-1537 TMH. 2006 WL 506638

Defendant and Third-party Plaintiff, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in No. 05-cv-1537. 5. Third-party Plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 05-cv-1537. 6...

### 86. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT 100 Greenwood Drive Beckley, West Virginia 25801-2316 Sarah O. Loot 100 Greenwood Drive Beckley, West Virginia 25801-2316 Raleigh County National Bank 129 Main Street Beckley, West Virginia 25801 West Virginia Dept of Tax & Revenue 205 W. Pike Street Clarksburg, West Virginia 26301 City Of Oak Hill 100 Kelley Avenue Oak Hill, West Virginia 25901 Raleigh County Sheriff's Office 214 Main Street County Courthouse Beckley, West United States District Court, S.D. West Virginia. November 02, 2005 No. 5:05-0874. 2005 WL 3321690

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### 87. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Buddy L. EVICK HC 61, Box 17 Franklin, WV 26807 Blue Grass Valley Bank 6 Main Street P.O. Box 6 Blue Grass, VA 24413 Pendleton County Sheriff's Office Corner of Main & Walnut Streets

**P.O. Box 687 Franklin, WV 26807 John B. Dale 731 Park Avenue Naples, FL 34110-1509 Buck Ridges, Inc. P.O. Box 340 Franklin, WV 26807, Defendants. United States District Court, N.D. West Virginia. September 12, 2005 No. 2:05CV68. 2005 WL 2886526**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendant Buddy L. Evick resides in Franklin, WV 26807...

#### **88. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Mario CARDONA and Drema Mercer Cardona 138 Deerwood Lane Princeton, WV 24740, Defendant. United States District Court, S.D. West Virginia. May 20, 2005 Civil No. 1:05-0422. 2005 WL 1575815**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendants Mario Cardona and Drema Mercer Cardona reside at...

#### **89. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Richard H. GOODE, Eleanor S. Goode, Defendants. United States District Court, D. New Jersey. February 16, 2005 No. 05CV00958. 2005 WL 514312**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6.

Defendant, Richard H. Goode, is an individual and resident...

#### **90. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Paul A. KOVACH a. Wheeling, WV 26003, Defendant. United States District Court, N.D. West Virginia. January 13, 2005 Civil No. 5:05-CV-4. 2005 WL 1172962**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.

5.Defendant Paul A. Kovach resides at ?? a. ??, Wheeling, WV...

#### **91. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

**Kim A. FELLEENZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. January 11, 2005 Civil No. 04-03992(GEB). 2005 WL 3629706**

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5.The United States of America is a sovereign body politic. 6.Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**92. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Morton SARUBIN 110 W. 39th Street Baltimore, Maryland 21210, Defendant. United States District Court, D. Maryland. 2005 Civil No. Civ. No. 05CV01501. 2005 WL 1787953**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Morton Sarubin, is the taxpayer who resides at...

**93. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. William B. GALLAGHER, Jr., and Barbara A. Gallagher, Defendants. United States District Court, D. New Jersey. December 16, 2004 No. 04-CV-06179. 2004 WL 3114642**

PLAINTIFF, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant William B. Gallagher, Jr., is an individual and...

**94. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

**Kim A. FELLEZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America; Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. December 14, 2004 Civil No. 04-03992(GEB). 2004 WL 3647267**

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5. The United States of America is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**95. United States' Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Linda LOMBARDI; Michael Lombardi, Terry Falcone; New Deal Plumbing and Heating Supply Co., Inc.; Lombard Investment Corp.; Carhart & Lombardi; and Kim Fellenz, Defendants. United States District Court, D. Nebraska. December 13, 2004 Civil No. 04cv06105. 2004 WL 3023098**

PLAINTIFF, the United States of America, by and through its undersigned attorneys, for its Complaint against defendants alleges as follows: 1. This is a civil action brought by plaintiff,...

...U.S.C. § 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**96. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Girard A. MIRABILE, Defendant. United States District Court, D. New Jersey. November 19, 2004 No. 04-5721(WGB). 2004 WL 2983168**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Girard A. Mirabile, is the taxpayer who resides...



**97. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Horace E. GROFF, 245 Blair Avenue Reading, Pennsylvania, 19601, Defendant. United States District Court, E.D. Pennsylvania. October 06, 2004 Civ. No. 04CV04702. 2004 WL 2597674**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendant resides within this judicial district. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant, Horace E. Groff, resides at 245 Blair Avenue...

**98. Third-Party Complaint for Federal Taxes**

**Jean WOOLMAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Alan Ottenstein, 173 Mount Eyre Rd. Washington Crossing, Pennsylvania, Third-Party Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696032**

The United States of America, defendant and third-party plaintiff, by and through undersigned counsel, pursuant to Fed. R.Civ.P. 14, for its third-party complaint, states as follows: 1....

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**99. Answer and Counterclaim**

**Jean WOOLMAN, Plaintiff, v. United States, Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696022**

The United States of America, through undersigned counsel, responds to Plaintiff's complaint as follows: 1. Defendant admits the allegations of ¶ 1. 2. Defendant admits the allegations of ¶1...

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**100. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Richard J. WINIEWICZ, and Dolores H. Winiewicz, Defendants. United States District Court, M.D. Pennsylvania. June 30, 2004 No. 3:04-cv-1410. 2004 WL 2277397**

The United States of America, by its undersigned attorneys, for its cause of action states and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to...

...defendants reside within this judicial district. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant Richard J. Winiewicz resides at 27 S. Beech...

**101. Third-Party Complaint**

**Christopher K. BAYNUM, et ux., Plaintiffs, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Gary W. Collier 28 Pentland Place Ft. Thomas, Kentucky, Third-party Defendant. United States District Court, E.D. Kentucky. May 25, 2004 No. 3:03-cv-199. 2004 WL 3364722**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 3:03-cv-199. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 3:03-cv-199...

**102. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Adhemar W. RENUART, IV, Theresa P. Renuart, Kenneth W. Dean,**

**Defendants. United States District Court, M.D. North Carolina. May 21, 2004 No. 1:04CV00460. 2004 WL 2302660**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Adhemar W. Renuart,...

...the Middle District of North Carolina. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic.  
6.Defendant, Adhemar Renuart resides within the Middle District of...

### **103. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. William A. McGARRY 119 Eagle Farm Road Chester Springs, PA. 19480 Nancy McGarry 119 Eagle Farm Road Chester Springs, PA. 19480 Fay S. McGarry 395 Little Conestoga Road Dowingtown, Pa. 19138 Tax Claim Bureau Chester County c/o Anthony Morris 304 W. High Street West Chester, PA 19380 Commonwealth of Pennsylvania Department of Revenue c/o Kenneth Henderson Deputy Chief Counsel Office of Chief Counsel 4th and Walnut Streets United States District Court, E.D. Pennsylvania. March 16, 2004 No. 04CV01134. 2004 WL 2695308**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.  
5.Defendant William A. McGarry resides at 119 Eagle Farm...

### **104. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. JAMES N. & Joan T. Ryerson 62 Wardell Circle Oceanport, Nj 07757 Defendants. United States District Court, D. New Jersey. 2004 No. 04-290 (SRC). 2004 WL 2558934**

The United States of America, by and through its undersigned counsel, hereby complains of defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, James N. and Joan T. Ryerson, are the...

### **105. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Herman E. GREER P.O. Box 535 Sapphire, NC 28774, Herman E. Greer, Trustee Greer Farm Trust P.O. Box 535 Sapphire, NC 28744, Helen G. McKinney 50 US Highway, 64 West Sapphire, NC 28774, Helen G. McKinney Executrix, Estate of Elise Greer 50 US Highway, 64 West Sapphire, NC 28774; State of North Carolina 501 N. Wilmington Street Raleigh, NC 27604, Transylvania County 12 East Main Street Brevard, NC 28712, Lisa Greer Whitmire 101 United States District Court, W.D. North Carolina. September 03, 2003 Civil No. 1:03cv223. 2003 WL 23874937**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Herman E. Greer, to...

...the Western District of North Carolina. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic.  
6.Defendant, Herman E. Greer, resides within the Western District...

### **106. Complaint for Federal Taxes 26 U.S.C. || 7401 & 7402**

**UNITED STATES OF AMERICA, Plaintiff, v. James V. WELLS Inmate No.16297-056 Federal Correctional Institute P.O. Box 1000 Butner, North Carolina 27509, Defendant. United States District Court, E.D. North Carolina. March 18, 2003 Civil No. 5:03-CV-198-BR(3). 2003 WL 23789501**

Plaintiff, United States of America, by and through its undersigned attorneys, for its complaint against the defendant James V. Wells ("Wells") alleges as follows: 1. This is a civil action...

...Court pursuant to 28 U.S.C. § 1396 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant Wells is currently a resident of the State...

**107. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Stephen E. BISHOP f/d/b/a Rays Leisure Time Shop, and Mary Ann Bishop, 126 Wandering Street Beaver, West Virginia 25813, and West Virginia Bureau of Employment Programs c/o John H. Kozak, Director, Legal Services Division P.O. Box 3922 Charleston, W.Va. 25339-3922 and West Virginia Department of Tax and Revenue, c/o Douglas Kilmer P.O. Box 3694 Charleston, W.Va. 25305, Defendants. United States District Court, S.D. West Virginia. December 03, 1996 Civil Action No. 5:96-2057. 1996 WL 33671221**

The United States, plaintiff herein, alleges the following for its complaint: 1. This is a civil action in which the United States seeks to reduce to judgment a federal income tax...

...on is located in Raleigh County, West Virginia. 6.Plaintiff, United States of America. is a sovereign body politic. 7.Defendant, Stephen E. Bishop (hereinafter referred to as the...

**108. Complaint to Recover Erroneous Tax Refunds**

**UNITED STATES OF AMERICA, Plaintiff, v. Dominick LAROSA and Catherine Larosa, Defendants. United States District Court, D. Maryland. March 29, 1996 Nos. 97-2782, DK 0:96 980. 1996 WL 33672607**

The United States of America, by and through its undersigned counsel, hereby complains of defendants Dominick and Catherine LaRosa as follows: 1. This is a civil action in which the United...

...Court pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff United States of America is a sovereign body politic. 6. Defendants Dominick and Catherine LaRosa (the LaRosas) are residents...